(Ireland.)

A

B I L L

To continue and amend two Acts, made in the Parliament of *Ireland*, to regulate the Trade of Rectifying Spirits.

Note.—*The Figures in the Margin denote the Number of the Folios in the written Copy.*

1 WHEREAS an Act was made in the Parliament of *Ireland*, in the Thirty-eighth Year of His preſent Majeſty's Reign, intituled, "An Act to regulate the Trade of Rectifying Spirits, and "to prevent Frauds in His Majeſty's Revenue by Rectifyers of "Spirits:" Preamble.

And whereas an Act was made in the Parliament of *Ireland*, in the Thirty-ninth Year of His preſent Majeſty's Reign, to continue and amend the ſaid Act of the Thirty-eighth Year, and the ſaid recited Acts have by ſeveral Acts been continued, and are in force until the Twenty-ninth Day of September One thouſand Eight hundred and Seven: And it is expedient that the ſaid Acts ſhould be further continued and amended;

BE it therefore Enacted by the KING's Moſt Excellent MAJESTY, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That the ſaid recited Acts ſhall be, and the ſame are 2 hereby further continued; and the ſaid Acts, together with this Act, ſhall be in force from the , until and upon the except only ſo far as the ſaid recited Acts are repealed or altered by this Act. Acts repeated.

And be it further Enacted, That from and after the ſo much and ſuch Part of the ſaid recited Act of the Thirty-eighth Year, as enacts and directs, That for making unto Rectifyers and Compounders of Spirits a fair Allowance for that Increaſe by Water, Sugar, Syrup, or Fruit, which may be neceſſary, they ſhall be allowed Permits for ſending out any Number of Gallons not exceeding the Rate or Proportion of of Iriſh Brandy, Rectified Spirits, or Compounds, for every of Raw Spirits of the Strength of over Hydrometer Proof, which they reſpectively ſhall have received from any Diſtiller of Spirits, ſhall be and the ſame is hereby repealed. So much of 38 Geo. III. c. 52. as relates to Allowances to Rectifiers and Compounders repealed.

48. And

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No Perſon licenſed to be a Rectifier ſhall alſo be licenſed to compound, or Compounder to rectify.

And be it further Enacted, That from and after the it ſhall and may be lawful for the ſaid Commiſſioners of Inland Exciſe and Taxes in *Ireland*, to grant any Licence to any Perſon or Perſons to rectify Spirits and Strong Waters, and alſo to grant any Licences to any Perſon or Perſons to compound Spirits or Strong Waters, and that no Perſon who ſhall be licenſed to keep a Still or Stills to rectify Spirits and Strong Waters, ſhall at the ſame Time be licenſed to keep any Still or Stills to compound Spirits and Strong Waters; and that no Perſon who ſhall be licenſed to keep a Still or Stills to compound Spirits and Strong Waters, ſhall at the ſame Time be licenſed to keep any Still or Stills to rectify Spirits and Strong Waters other than ſuch as ſuch Perſon ſhall compound; but that all Licences to keep any Still or Stills to rectify, ſhall be ſeparate and diſtinct from Licences to compound, and to ſeparate and diſtinct Perſons, any Thing in any Act or Acts in force in *Ireland* to the contrary notwithſtanding; and that on every ſuch Licence to rectify Spirits, and on every ſuch Licence to compound Spirits, the Duty of for every Gallon which ſuch Still or Stills is capable of containing, ſhall be paid and payable under and by virtue of an Act, made in the laſt Seſſion of Parliament, intituled, "An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in Ireland, and to allow certain Drawbacks in reſpect thereof, in lieu of former Rates and Duties, Drawbacks and Bounties;" and every Licence granted contrary to this Act after the ſaid ſhall be actually null and void to all Intents and Purpoſes whatſoever: Provided always, that nothing in this Act contained ſhall extend, or be conſtrued to extend to any Still or Stills which, under and by virtue of an Act, made in the Forty-ſixth Year of His preſent Majeſty's Reign, intituled, "An Act to provide for the regulating and ſecuring the Collection of the Duties on Spirits diſtilled in Ireland, and the warehouſing of ſuch Spirits for Exportation," ſhall have been or ſhall be granted purſuant to the Proviſions in the ſaid Act contained, for any Still or Stills to be kept or uſed at Apothecaries' Hall in Dublin, or to be kept or uſed by any Chymiſt, Apothecary, or Druggiſt in Ireland, or to be kept or uſed by any Perſon or Perſons for the diſtilling of Medical Waters, or for making Experiments and Diſcoveries in Natural Philoſophy; any Thing hereinbefore contained to the contrary notwithſtanding.

Act not to extend to Apothecaries Stills, licenſed under Act 46 Geo. III. c. 3. c 88.

Contents of Stills.

And be it further Enacted, That from and after the ſaid no Licence ſhall be granted for the keeping or uſing of any Still or Stills, for the rectifying of Spirits or Strong Waters, the Body whereof, without the Head or other Appendage thereto, ſhall not be capable of containing at leaſt, or which ſhall be capable of containing nor for the keeping or uſing of any Still or Stills for the compounding of Spirits or Strong Waters, the Body whereof, without the Head or other Appendage thereto, ſhall not be capable of containing at the leaſt, or which ſhall be capable of containing and every Licence granted contrary hereto ſhall be, and the ſame is hereby declared to be null and void, to all Intents and Purpoſes whatſoever.

Allowance to Compounders for Increaſe.

And be it further Enacted, That for making unto Compounders of Spirits a fair Allowance for the neceſſary Increaſe by Water, Sugar, Syrup, or Fruit, there ſhall be allowed unto ſuch Compounders Permits for ſending out any Number of Gallons not exceeding the Rate or Proportion of of Compound Spirits for every of Raw Spirits at the Strength of over Hydrometer Proof, which ſhall have been duly permitted into the Stock of ſuch Compounder according to Law.

And

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And be it further Enacted, That from and after the ſaid no Perſon ſhall be deemed a Compounder of Spirits, who ſhall rectify Raw Spirits for Sale, or who ſhall rectify or manufacture Iriſh Spirits in Imitation of Foreign Brandy or other Foreign Spirits, or Spirits of Wine; and that every Licence to be granted to any Perſon or Perſons to keep or uſe any Still or Stills for rectifying Spirits, ſhall authorize ſuch Perſon or Perſons to rectify Iriſh Spirits for Sale in their pure State, or to manufacture ſuch Spirits in Imitation of Foreign Brandy or other Foreign Spirits, or Spirits of
6 Wine; and that every Licence to compound Spirits, granted to any Perſon or Perſons, ſhall authorize ſuch Perſon or Perſons to rectify ſuch Spirits only as ſuch Perſon or Perſons ſhall or may afterwards compound, by mixing the ſame with Water, Syrup, Sugar, Fruit, or other Ingredients, and not any other Spirits whatever: And if any Perſon or Perſons in Ireland, who ſhall be licenſed to keep or uſe any Still or Stills for rectifying Spirits as aforeſaid, ſhall compound any Spirits otherwiſe than in Imitation of Foreign Brandy or other Foreign Spirits; or if any Perſon or Perſons in Ireland, who ſhall be licenſed to keep a Still or Stills for compounding Spirits, ſhall uſe any Still or Stills in the making or diſtilling of Iriſh Spirits in Imitation of Brandy, or of other Foreign Spirits, or in the diſtilling of any Raw Spirits, for the Purpoſe of rectifying the ſame for Sale, without being compounded, every ſuch Perſon ſo offending ſhall forfeit the Sum of and any Licence or Licences, previouſly granted to any ſuch Perſon ſo offending, ſhall be and become, and is hereby declared to be forfeited, null and void, to all Intents and Purpoſes whatſoever; and all Compound Spirits whatever, other than and except Spirits in proceſs of manufacturing, or manufactured in Imitation of Foreign Brandy or of other
7 Foreign Spirits, which ſhall be found in the Stock of any Perſon licenſed to keep or uſe any Still or Stills to rectify any Spirits; and all Rectified Spirits, and all Iriſh Spirits made in Imitation of Brandy, or of other Foreign Spirits, which ſhall be found in the Stock of any Perſon licenſed to keep or uſe any Still or Stills for compounding of Spirits, other than ſuch Spirits as ſhall have been rectified by ſuch Compounder of Spirits for the Purpoſe of being compounded by him, ſhall be forfeited, and may be ſeized by any Officer of Exciſe or Cuſtoms in Ireland.

Who ſhall be deemed Rectifiers and Compounders.

And be it further Enacted, That the ſaid recited Acts of the Thirty-eighth and Thirty-ninth Years, for regulating the Trade of Rectifying Spirits, and all Clauſes, Proviſions, Rules, and Regulations, Penalties and Forfeitures, therein contained, ſhall extend and be conſtrued to extend to all and every Perſon and Perſons who ſhall be licenſed to keep or uſe any Still or Stills for the rectifying of Spirits and Strong Waters, and to all and every Perſon and Perſons who ſhall be licenſed to keep or uſe any Still or Stills for the compounding of Spirits and Strong Waters reſpectively, in ſuch Manner as if ſuch Licences had been ſeparate and diſtinct, in Manner directed by this Act, at the Time of the paſſing of the ſaid recited Acts of
8 the Thirty-eighth and Thirty-ninth Years aforeſaid; and all the Clauſes, Proviſions, Rules, and Regulations, Penalties and Forfeitures, in the ſaid recited Acts or this Act contained, ſhall be applied and put in Execution as to ſuch Perſons ſo licenſed reſpectively in Manner directed by this Act: And the ſaid recited Act and this Act ſhall be conſtrued together as one Act, ſo far as the ſame are compatible or conſiſtent with each other, and as the ſaid recited Acts are amended by this Act.

Former Acts to be applied to Rectifiers and Compounders reſpectively, as amended by this Act.

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(Ireland.)

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B I L L

To continue and amend two Acts, made in the Parliament of *Ireland*, to regulate the Trade of Rectifying Spirits.

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